AMENDMENTS TO THE SPECIFICATION

Please replace paragraph [0082] on page 21, with the following amended paragraph:

[0082] Moreover, the polymer film showing the birefringence further may be stretched or shrunk, after it is formed. If the polymer film is stretched or shrunk as mentioned above, since refractive indices (nx, ny) within a plane further generate a difference therebetween, the optical characteristics of the birefringent layer can be changed from the negative uniaxiality represented by the above formula (I) to the negative biaxiality represented by the above formula (II).

Please replace paragraph [0133] on page 38, with the following amended paragraph:

[0133] A kind of the liquid crystal cell to compose the liquid crystal display can be selected arbitrarily. For example, it is possible to use various types of liquid crystal cells such as an active matrix driving type represented by a thin film transistor, and a simple matrix driving type represented by a twist nematic type and a super twist nematic type. Specifically, various kinds of cells such as STN (Super Twisted Nematic) cells, TN (Twisted Nematic) cells, IPS (In–Plane Switching) cells, VA (Vertical Nematic) cells, OCB ~~(Optically Aligned Birefringence)~~ cells, HAN (Hybrid Aligned Nematic) cells, ASM (Axially Symmetric Aligned Microcell) cells, ferroelectric cells, antiferroelectric cells, and those subjected to systematic alignment–division or random alignment–division can be applied. Among them, the optical film of the present invention is excellent particularly in optical compensation of VA (Vertical Aligned) cells, and thus is significantly useful as a viewing–angle compensating film for VA mode liquid crystal displays.